



General Assembly

January Session, 2015

Committee Bill No. 6595

LCO No. 4476



Referred to Committee on COMMITTEE ON CHILDREN

Introduced by:
(KID)

AN ACT EXEMPTING BABY DIAPERS FROM THE SALES TAX.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-412 of the general statutes is amended by
2 adding subdivision (121) as follows (*Effective October 1, 2015*):

3 (NEW) (121) Sales of disposable or reusable diapers or diaper pads
4 used by children.

5 Sec. 2. Subdivision (121) of section 12-412 of the general statutes, as
6 amended by section 196 of public act 14-217, is repealed and the
7 following is substituted in lieu thereof (*Effective October 1, 2016*):

8 ~~[(121)]~~ (122) Sales of tangible personal property or services to, and
9 the storage, use or other consumption of tangible personal property or
10 services by, a Connecticut credit union, as defined in section 36a-2.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2015</i>	12-412
Sec. 2	<i>October 1, 2016</i>	12-412(121)

Statement of Purpose:

To provide an exemption from the sales tax for baby diapers.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: REP. LUXENBERG, 12th Dist.; SEN. FLEXER, 29th Dist.
 REP. ROSE, 118th Dist.

H.B. 6595